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QUESTION 1

What guides the organization into the future by identifying the unique attributes of the organization, why it exists and what it hopes to achieve?

- A. Planning statement
- B. Vision statement
- C. Mission statement
- D. Budgeting statement

Correct Answer: C

QUESTION 2

Profit centers are the organizational units responsible for controlling costs and earning revenues.

- A. True
- B. False

Correct Answer: A

QUESTION 3

Identify the total operating revenues on statement of operations, identify total assets on balance sheet then divide total operating revenues by total assets makes:

- A. Return on investments
- B. Return on total assets
- C. Return on net assets
- D. None of the above

Correct Answer: C

QUESTION 4

What offered to prospective buyers of a bond by the underwriters to help determine a fair market price for the bond refers to?

- A. Preliminary official statement
- B. Market price rating



C. Public offering process

D. Bond price agreement

Correct Answer: A

QUESTION 5

Long-term debt to net assets ratios measures the proportion of assets that are financed by debt relative to those that are not.

A. True

B. False

Correct Answer: A

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